

1 Andrew H. Wilson
2 WILSON, RYAN & CAMPILONGO
3 235 Montgomery Street
4 Suite 450
5 San Francisco, California 94104
6 (415) 391-3900

7 Laurie J. Bartilson
8 BOWLES & MOXON
9 6255 Sunset Boulevard, Suite 2000
10 Hollywood, CA 90028
11 (213) 953-3360

12 Attorneys for Plaintiff and
13 Cross-defendant CHURCH OF
14 SCIENTOLOGY INTERNATIONAL
15

16 SUPERIOR COURT OF THE STATE OF CALIFORNIA

17 FOR THE COUNTY OF MARIN

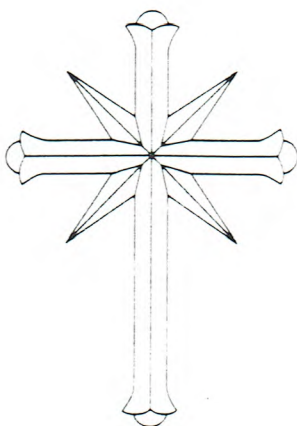
18	CHURCH OF SCIENTOLOGY	)	CASE NO. 157 680
19	INTERNATIONAL, a California not-)	
20	for-profit religious corporation;	)	EXHIBITS IN SUPPORT OF
21		)	MOTION TO STRIKE GERALD
22	Plaintiffs,	)	ARMSTRONG'S VERIFIED CROSS-
23		)	COMPLAINT FOR ABUSE OF
24	vs.	)	PROCESS OR IN THE
25		)	ALTERNATIVE TO STRIKE
26	GERALD ARMSTRONG; MICHAEL WALTON;	)	PORTIONS THEREOF
27	et al.,)	
28		)	DATE: February 11, 1994
	Defendants.	)	TIME: 9:00 a.m.
		)	DEPT: 1

	GERALD ARMSTRONG,	)	DISCOVERY CUT-OFF: None
		)	MOTION CUT-OFF: None
	Cross-Complainant,	)	TRIAL DATE: None
)	
	vs.)	
)	
	THE CHURCH OF SCIENTOLOGY)	
	INTERNATIONAL, a California)	
	Corporation; DAVID MISCAVIGE;)	
	DOES 1 to 100;)	
)	
	Cross-Defendant.)	
)	

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DESCRIPTION OF THE
SCIENTOLOGY RELIGION

October 1993

Office of the President
Church of Scientology
International

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DESCRIPTION OF THE SCIENTOLOGY RELIGION

FOREWORD

THE INTERNAL REVENUE SERVICE (THE "IRS") has issued ruling letters recognizing the Church of Scientology and its various subordinate churches and related charitable and educational institutions as tax exempt under section 501(c)(3) of the United States Internal Revenue Code of 1986, as amended.

In addition, the IRS has committed to treating contributions to the Church of Scientology consistently with its treatment of contributions to other religions and churches and has taken concrete steps to ensure this equal treatment.

These rulings represent several significant actions by the United States government of interest to other governmental agencies and officials throughout the world. In particular, in issuing the rulings, the IRS has determined that:

1. The religion of Scientology is a *bona fide* religion;
2. These churches of Scientology and their related charitable and educational institutions are operated

exclusively for recognized religious purposes:

3. These churches of Scientology and their related charitable and educational institutions operate for the benefit of the public interest rather than for the interests of private individuals; and

4. No part of the net earnings of these churches of Scientology and their related charitable and educational institutions inures for the benefit of any individual or noncharitable entity.

The IRS's rulings reflect the position of the government of the United States as to the tax status of the Church of Scientology.

What follows is a summary of the Church of Scientology's fundamental religious practices, corporate and ecclesiastical structure and financial operations. This summary has been prepared by the Church to provide you with accurate, complete and current information concerning the Scientology religion and its key organizations.

INTRODUCTION

ALTHOUGH THE FUNDAMENTAL BELIEFS AND practices have not changed since its inception in the 1950s and its financial operations have been in place for many years, files maintained by some law enforcement agencies throughout the world may not reflect an accurate picture of the religion but instead describe it in inaccurate and derogatory terms.

The resulting impact on the Scientology religion and individual Scientologists has been real and substantial. In fact, in several cases reliance on inaccurate and outdated information has fueled official hostility that has resulted in unwarranted and even illegal

investigations of the Church and its parishioners; whereas, like the religion's Founder, current Church leaders have always been law-abiding and have never been implicated in or charged with any violation of the law.

Dianetics and Scientology provide mankind the means to attain a comprehensive understanding of the human mind and spirit and to achieve the traditional religious goals of spiritual enlightenment and salvation. Unlike other religions, however, the path to spiritual salvation contained in Scientology Scripture is an objective one that can be completed during this

lifetime. This spiritual path is the result of almost 50 years of extensive research by the Founder of the Scientology religion, L. Ron Hubbard.

Mr. Hubbard began his study of Man during his youth while travelling throughout Asia where he delved into the wisdom of Far Eastern religions. He went on to study the customs, traditions and beliefs of 21 cultures, as well as engineering and nuclear physics, both through formal schooling and his own personal research. It was, in fact, this unique combination of Western scientific methodology and its application to the mysteries of the mind and spirit that brought about his discoveries that resulted in Dianetics and Scientology.

Mr. Hubbard supported himself and his early researches as a popular author in a variety of genres. In 1950 he wrote and published his seminal work, *Dianetics: The Modern Science of Mental Health*, which has since sold over 16 million copies and still appears on international bestseller lists. Mr. Hubbard's continuing research into the nature of Man led to his development of Scientology.

The first churches of Scientology were formed in 1954 to minister to the spiritual needs of a growing religious community who followed Mr. Hubbard's writings on Scientology. Mr. Hubbard served as the Executive Director of the Church until his retirement in 1966. Thereafter, he primarily devoted himself to completing his researches and writings on the Scientology religion and higher levels of spiritual awareness. Mr. Hubbard passed away in 1986, leaving the overwhelming bulk of his Estate to the Scientology religion.

Today Scientology is propagated through an international ecclesiastical hierarchy of over 1,100 churches, missions and Scientology groups. The religion also sponsors and supports numerous social betterment organizations that address the problems of drug abuse, crime, education and decay of moral values.

The millions of Scientologists and others who benefit from L. Ron Hubbard's discoveries regard him with great respect and admiration.

RELIGIOUS DOCTRINE

Scientology is an applied religious philosophy. Its goal is to bring an individual to an understanding of himself and his life as a spiritual being and in relationship to the universe as a whole.

The Scientology religion is based exclusively upon L. Ron Hubbard's research, writings and recorded

lectures. These works on the subject of Scientology collectively constitute the Scripture of the religion. This Scripture is the sole source of all the doctrines, tenets, philosophy, practices, rituals and fundamental policies of the Scientology faith. It encompasses more than 500,000 pages of writings, nearly 3,000 recorded lectures and more than 100 films. The doctrine and practices of the Scientology religion are called Scientology's spiritual or religious "technologies."

L. Ron Hubbard is the only source of Scientology Scripture. He completed all research and development of the religion during his lifetime. No one succeeded Mr. Hubbard as the Founder and source of Scientology and no one ever will. Churches of Scientology and the Scientology ecclesiastical hierarchy apply and disseminate the existing Scripture as created by L. Ron Hubbard.

The aims of Scientology are: "A civilization without insanity, without criminals and without war, where the able can prosper and honest beings can have rights, and where man is free to rise to greater heights."

The basic tenet of Scientology is that man is an immortal spirit who has lived through a great many lifetimes and who has the potential of infinite survival. Although one has a mind and a body, he or she is a spiritual being called a "thetan" in Scientology. A thetan is basically good but has become enmeshed with the material universe through the ages until he has lost his true spiritual beingness. It is each person's past painful and traumatic experiences, not his or her nature, that have led to evil deeds and diminished awareness and ability.

The common denominator of all life's activities, and a thetan's primary urge, is to survive. Survival encompasses eight dynamics, best conceived as concentric circles with (1) self in the middle and extending to (2) family, (3) groups, (4) mankind, (5) all life forms, (6) the physical universe, (7) the spiritual universe, and (8) infinity or the Supreme Being. As one increases in spiritual awareness through Scientology and becomes less influenced by his past, one becomes increasingly aware of and concerned with the remainder of the dynamics. Thus Scientologists tend to become more involved with helping the survival of their families, friends, associates, communities and so forth as they progress in the religion.

Scientology is a very exact faith, and a fundamental doctrine of the religion is that spiritual freedom can be attained only if the path outlined in the Scripture is followed without deviation. This path starts with the spiritual healing technology set forth in *Dianetics: The Modern Science of Mental Health*, which Mr. Hubbard

wrote in 1950, and develops on through increasing levels of spiritual enlightenment contained in the remainder of the Scriptures.

The most important applications of Scientology are in its central religious practices — auditing and training. Auditing and training together comprise two separate but related sides of Scientology's path to spiritual enlightenment called the Bridge to Total Freedom ("Bridge").

Auditing

Auditing consists of ascending levels of religious services that address the thetan. In the practice of auditing a trained, ordained minister or minister in training called an "auditor," helps guide a thetan to address traumatic areas of his past, including past lives, and free him from their harmful effects.

Auditing is made possible by the use of a specially designed meter, called an Electro-psychometer or E-Meter, a religious artifact which enables the auditor and the individual receiving the auditing to locate areas of the past which can then be addressed in auditing. It is not a lie detector and, by itself, it does nothing. It is only used by a trained minister and is essential to auditing; that is its only application.

Auditing is conducted in confidential one-on-one sessions between an auditor who is qualified to deliver the specific level of auditing being addressed and the person who is receiving the auditing. Auditing does not use hypnosis, trance techniques or drugs of any kind. It requires the alert and voluntary participation of the person receiving the auditing, who works closely with the auditor to alleviate areas of spiritual travail.

In an auditing session the auditor asks specific questions or patterns of questions (known as processes) as may be appropriate for the specific person receiving the auditing, which are expressly set forth by Mr. Hubbard in the Scientology Scripture. The questions and the auditor's responses to the answers are governed by exact principles by which an individual can confront areas of his past existence. This enables the person receiving the auditing to find answers which would otherwise remain undiscovered. The Scientology auditor never provides answers or tells a person what to think about himself or his past. The only truth a person finds in auditing is the truth within himself. The end result of any properly applied auditing process is that the person gains an increased spiritual awareness accompanied by relief and a sense of well being.

The auditor maintains a written record of the processes used and the responses of the person receiving the auditing. These records are then reviewed

by a highly trained minister known as a "case supervisor." The case supervisor gauges the person's spiritual progress against the expected results and determines the next process or series of processes to be used. The written records of auditing are essential to and form the foundation for the orthodox practice of Scientology. They are held in strictest confidence and are protected as priest-penitent privileged communication to the fullest extent of the law.

Ascending levels of spiritual awareness are assigned grades in Scientology auditing. Thus a Grade 0 release is one who has achieved spiritual awareness and abilities on the subject of communication, a Grade III release is one who is free from past upsets and so on. Eventually a person achieves the state of Clear.

Clear is a new state for the individual in which he is no longer adversely affected by his past and is capable of living a rational existence. Becoming Clear strengthens a person's native individuality and creativity.

Advanced Courses

On the upper levels of Scientology auditing beyond Clear one attains complete spiritual freedom from the endless cycle of birth and death, a state of full awareness, memory and ability as a spirit independent of the flesh. It is called Operating Thetan ("OT").

The OT levels contain the very advanced materials of L. Ron Hubbard's researches and it is here that the person achieves the ultimate realization of his own nature and his relationship to life and all the dynamics. These levels can only be understood by those who are Clear or above and who have had adequate preparation at the lower levels. They are kept confidential by the Church and are disclosed to an individual only when he or she is ready for them.

Scientology Training

Training consists of courses of exclusive supervised study of the writings, lectures and films Mr. Hubbard authored concerning the Scientology religion. Many courses offer both training in auditing procedures and an in-depth analysis of Scientology's religious philosophy.

One must participate in training as well as auditing in order to achieve total spiritual freedom. Training provides the wisdom and skill to most effectively better conditions in life across the dynamics. The need for auditors is great since, unlike congregational religions, salvation occurs in Scientology only through the one-on-one relationship between an auditor and the person receiving the auditing.

SCIENTOLOGY ETHICS AND JUSTICE

Scientology has a system of ethics which is wholly based on reason — rationality toward the highest level of survival for all dynamics. It involves self-determined application of a series of prescribed steps to gradually increase the survival of oneself, family, group or any activity or part of one's existence.

Scientology also has its own justice system, administered in accordance with a precise set of ecclesiastical codes, clearly delineated, broadly published and well-known by Scientologists. The most severe penalty in a justice proceeding is expulsion from the Church. However, there are procedures available to an expelled individual by which he can be restored as a member of the Church in good standing.

The Scientology justice codes align with the mores and legal codes of the society. Acts considered criminal by society are considered criminal by the Church and by Scientologists. Scientologists do not tolerate illegal activities of any sort. Experience has taught that those who seriously violate the laws of the land are incapable of maintaining the ethical standards required to accomplish spiritual advancement.

THE HIERARCHICAL CHURCH OF SCIENTOLOGY

The churches of Scientology that minister to Scientology parishioners are arranged in a hierarchical ecclesiastical structure that reflects the gradient nature of the levels of Scientology religious services. At the lower levels of this hierarchy, individuals and small church organizations provide beginning-level auditing and training and, at the upper level, larger church organizations minister the highest levels of auditing and training.

Generally, the higher-level organizations minister all of the services of the organizations beneath them. Spanning all churches is an ecclesiastical structure that supports, coordinates and assists the activities of each and every organization, so Scientology as a whole may achieve its aims.

Various churches within the ecclesiastical hierarchy are housed in separate corporations that are governed by their own independent boards of directors and officers. Each corporation is fully responsible for its own activities, well-being and compliance with local law.

Field Ministers and Dianetics Counseling Groups

At the lowest level of the Scientology hierarchy are

field auditors who are specially trained individual Scientology ministers who minister auditing and introductory services. Field auditors may practice alone or with other auditors as part of informal groups called a "Dianetics Counseling Group." Field auditors perform an important outreach function for the Scientology religion by introducing members of the general public to the religion and encouraging them to continue their auditing and training at a Church of Scientology.

Field auditors and Dianetics Counseling Groups receive ecclesiastical guidance from the Church through the International Hubbard Ecclesiastical League of Pastors ("IHELP"), a California tax exempt religious corporation. IHELP provides field ministers with materials, publications and ecclesiastical guidance in the form of technical and administrative assistance where needed to ensure the orthodoxy and success of their field ministries.

Scientology Missions

Scientology missions comprise the next level of the ecclesiastical hierarchy. A mission is a religious nonprofit church corporation which ministers elementary Dianetics and Scientology services. All United States missions are qualified tax exempt organizations.

Missions are a dissemination activity of Scientology that reach out to those who have not previously come in contact with the religion. Missions do not have full church status, nor do they have the authority to train or ordain Scientology ministers. They are often — but not always — started in areas of the world not previously introduced to Scientology. There are hundreds of missions, with seventeen new ones opened in the last two months alone, located on every continent on Earth. When a mission grows to sufficient size, it usually becomes a Scientology church.

Missions receive ecclesiastical guidance and support from the Church through Scientology Missions International ("SMI"), a California religious tax exempt corporation that serves as the Mother Church for all missions. SMI also has a group exemption ruling from the IRS covering subordinate missions in the United States.

SMI's purpose is to propagate and disseminate Scientology by forming new missions and assisting existing missions to grow. SMI assists and encourages Scientologists to open missions and to make Scientology available in remote countries. As a result missions are forming or operating in such diverse countries as Russia, Hungary, Pakistan, Ghana, India, Turkey and Malaysia.

Class V Churches or Organizations

Above missions in the Scientology hierarchy are churches of Scientology. This first echelon of churches provides beginning and intermediate Dianetics and Scientology training and auditing, including all religious services provided by missions, and trains auditors to the level of Class V Graduate Auditor. For this reason they are known within Scientology as "Class V" churches or organizations. (Only churches have the authority to train and ordain Scientology ministers.)

Certain Class V churches are called "Celebrity Centres." They are open to all parishioners but primarily minister religious services to artists, sports personalities, government officials and other professionals in any field, providing a distraction-free environment where they can pursue auditing and training.

Class V churches are concerned with the quality of technical delivery in local missions and groups and among field auditors. They regularly review the quality of auditing and training services ministered in their geographical areas and have staff members whose function is to correct any area of technical misapplication by intensive restudy of the relevant Scriptures.

All Scientology churches and their ministers provide assistance for parishioners with marital, familial and other problems and provide Scientology religious ceremonies, including naming ceremonies for the newborn, weddings and funerals. They have weekly Sunday Services and congregational gatherings on Friday nights, and also sponsor periodic gatherings where parishioners listen to L. Ron Hubbard's taped lectures.

Class V churches serve as the hub of Scientology within their religious communities. They organize parishioners into committees and community outreach activities as covered in more detail below. They provide a meeting place for Scientologists to engage in social intercourse with one another and to attend events celebrating Scientology's religious holidays.

All churches (and missions) of Scientology and their parishioners at all levels engage in activities which improve survival across the dynamics. They sponsor and participate in a variety of volunteer activities to help their communities and countries.

Notable among these is the "Lead the Way to a Drug-Free U.S.A." and "Say No to Drugs, Say Yes to Life" public awareness campaigns in the United States, Canada and Europe. In Italy, Scientologists gather and dispose of potentially lethal used syringes in public

parks. In many areas Scientologists conduct nightly and weekend volunteer programs to raise the literacy level of disadvantaged inner-city children. Environmental projects are also common, such as planting trees, community clean-up and community efforts to rid areas of unsightly graffiti. They are also active in charity, such as food and clothing drives for the needy, toy drives for poor children at Christmas and shelter for the homeless and assistance for runaway teenagers.

Volunteer Scientology ministers use their knowledge and auditing skills to ease the suffering of victims of catastrophe such as the 1992 Los Angeles riots and Hurricane Andrew in Florida.

Saint Hill Churches and Advanced Organizations

Saint Hill Organizations are centralized churches which specialize in advanced auditor training. They provide extensive auditor training facilities to parishioners from their local community as well as distant towns and countries.

The original Saint Hill organization was located at Mr. Hubbard's home, Saint Hill Manor, in East Grinstead, Sussex, England. It was there that Mr. Hubbard delivered the Saint Hill Special Briefing Course ("SHSBC"), the most extensive auditor course in all of Scientology. The SHSBC entails a study of the chronological development of Dianetics and Scientology from its inception to present time.

When other such organizations were formed in Copenhagen, Denmark, Los Angeles, California and Sydney, Australia to minister the SHSBC, they were also named "Saint Hill" organizations.

Advanced Organizations are also located in Los Angeles, East Grinstead in England, Copenhagen and Sydney. They offer advanced auditing and training with an emphasis on auditing. This is where a person progresses through the OT levels, to the completion of OT Section V. Advanced Organizations also train auditors on the Class VIII auditor course.

Church of Scientology Flag Service Organization

Church of Scientology Flag Service Organization ("FSO"), in Clearwater, Florida is a tax exempt religious corporation that serves as the spiritual headquarters for Scientologists from all over the world. It delivers the highest levels of religious training and is the largest single Scientology church in the world, with well over 750 staff.

The "Flag" in its name refers to its earliest ecclesiastical origins in 1967 aboard the Flag Ship *Apollo* — where L. Ron Hubbard lived and conducted his researches for several years and where certain upper level services were first ministered.

At FSO, auditors train up to the level of Class XII, the highest auditor classification in Scientology. The FSO also delivers Dianetics and Scientology auditing services from elementary auditing through New OT VII.

As parishioners travel from all over the world to the FSO to participate in religious services, often for weeks or months, it maintains a religious retreat which includes living and eating accommodations for its parishioners so they can concentrate on their Scientology auditing and studies in a safe, distraction-free environment.

The FSO has the highest trained and most experienced technical personnel of any service organization in the world. It also serves a vital role in the Scientology religion by training and interning those from lower churches and missions.

Foundation Church of Scientology Flag Ship Service Organization

The highest level of auditing available, New OT VIII, as well as special Scientology courses unavailable elsewhere, is ministered only by the Foundation Church of Scientology Flag Ship Service Organization ("FSSO"), a nonprofit Netherlands Antilles foundation which has been recognized as tax exempt by the IRS. FSSO is unique among Scientology churches in that it conducts its services aboard the Motor Vessel *Freewinds*, a 7,056 ton, 440 foot ship based in the Caribbean — which provides an ideal aesthetic religious retreat where parishioners can devote their full attention to spiritual advancement at the highest levels of the Bridge.

Church of Scientology International

Church of Scientology International ("CSI"), a religious tax exempt California corporation headquartered in Los Angeles, serves as the Mother Church for the Scientology religion. CSI also has a group exemption ruling from the IRS covering all subordinate churches in the United States. It provides the ecclesiastical guidance to individually care for the large number of churches and Scientology organizations and groups and provides the broad planning and direction needed to advance the propagation of Scientology around the world.

CSI trains and provides training materials for the staff of local churches, provides tailored religious guidance and programs to individual churches and sends highly trained CSI personnel to assist the local churches as needed. CSI also provides broad-scale dissemination campaigns, defense of the religion and translates Mr. Hubbard's religious works into the many

languages in which Scientology is practiced.

Within CSI is Golden Era Productions ("Gold"), which produces and furnishes the Church with a wide variety of dissemination items, such as films, video tapes, laser discs, booklets, brochures, posters, still photography, artwork, radio and television spots, feature-length programs, records and musical sound tracks.

Gold makes many of Mr. Hubbard's nearly 3,000 recorded Scientology lectures (including transcripts) available to the religion by mixing, editing and reproducing them on high quality tape cassettes. Gold also produces E-Meters that are necessary for practicing the faith.

As Mother Church for the religion, CSI ensures that all churches and (through SMI) missions of Scientology in the ecclesiastical hierarchy operate in a coordinated fashion to achieve the broader aims of Scientology. Each church and mission of Scientology follows certain uniform practices which are rooted in Scripture and tradition.

Scientology has adopted a system of fundraising based on specific requested donations for certain religious services similar to the fundraising practices of the Jewish, Mormon, Protestant, Catholic, Zen Buddhist and Hindu religions. Parishioners of Scientology contribute financially to the support and expansion of the religion as part of their participation in auditing and training. These contributions make up almost all of the financial support the Church receives and are necessary to the very survival of the religion.

Contribution rates for churches of Scientology are established by CSI, and are designed to: (1) provide funds for further dissemination of the technology and growth of the religion as a whole, (2) assure that the churches and missions that minister to the public are able to pay their operating expenses and remain viable and capable of expanding, (3) encourage parishioners to train as auditors in order to increase the number of people achieving the spiritual salvation only attainable through auditing, and (4) make the entirety of Scientology's religious technology available to the average person.

The planned religious programs and proposed capital expenditures of the Church far exceed existing Church reserves and virtually all investments are in the form of operating assets and facilities used exclusively for religious programs by Church organizations.

Contributions received by local churches of Scientology from parishioners are deposited in bank accounts along with their general operating funds. A

portion of these funds is paid by the various churches of Scientology to CSI, and the remainder — the majority of each church's receipts — are used for the activities of that church. CSI uses funds it receives to fund projects and activities that are of benefit to the entire Church of Scientology hierarchy. These funds also help support the Church's social welfare and social reform activities.

Scientologists do not serve on staff for personal financial gain. CSI as well as all of the church organizations above Class V churches in the ecclesiastical hierarchy are staffed with members of the Sea Organization, a Scientology religious order which derives its name from the fact that it was first formed aboard ships at sea in the late 1960s. Sea Org members pledge eternal service to the religion, live communally in church-provided berthing and eat communally in church-provided dining rooms. They receive a small weekly allowance, currently \$50 per week, and occasional small bonuses. The salaries of Class V church and mission staff are similarly modest. None of the Church's funds go to the benefit of any private person or private interest.

There are many ways one may participate in auditing and training and other Scientology services without making fixed contributions.

Churches of Scientology perform charity auditing. Also, parishioners who are undertaking training in order to become auditors must audit others as part of their training, and the majority of that auditing is provided free of any contribution. In many cases parishioners coaudit each other, and a person can receive the majority of his own auditing through such coauditing.

Individuals who have joined the staff of the Church receive free auditing and training as part of fulfilling their obligations under a staff covenant.

Those who have trained as auditors but who do not serve on the staff of any Scientology church or mission generally minister auditing to their friends and family at no charge and are encouraged to do so by the Church. Scientology auditors also assist the ill, injured or traumatized on both an individual basis and as organized by their local Church in times of widespread need such as local calamity.

Scientology actively seeks new members in order to accomplish its aims of creating a new civilization. A primary method of attracting new members is through contact with the general public by Scientologists. Those who help in this fashion are termed "Field Staff Members" and receive a fundraising commission on

donations raised for auditing and training which is paid once the person commences the related religious service.

Scientology churches and missions are open to the general public and they are invited in to find out about the religion. Churches hold open houses, give tours, lectures and show introductory films to anyone curious about Scientology.

A central activity for propagating the Scientology faith is through dissemination of Mr. Hubbard's books, particularly *Dianetics: the Modern Science of Mental Health*. The Church has found that people who read one of Mr. Hubbard's books often become interested in learning more about Dianetics and Scientology spiritual technologies. For this reason the Church promotes sales of Mr. Hubbard's introductory religious books as extensively as possible.

The Church makes the entirety of Mr. Hubbard's religious works (save the small fraction which comprises the confidential advanced levels described above) available to as many people as possible by compiling, transcribing, translating and publishing Mr. Hubbard's written words and lectures on the subjects of Dianetics and Scientology in many languages. It makes them available through bookstores maintained in each church and sets the prices at a level which is affordable to the general public but which is also sufficient to enable the publishing arms of the Church to remain operational, replenish stocks and expand to provide for an ever growing congregation.

Religious Technology Center

Religious Technology Center ("RTC"), a religious tax exempt California corporation located in Los Angeles, possesses ultimate ecclesiastical authority over the international hierarchy concerning the maintenance and standard application of L. Ron Hubbard's religious technologies.

To help maintain the purity of Scientology religious technology, many of the identifying words and symbols of the religion, such as "Scientology," "Dianetics," and the name and initials of L. Ron Hubbard, have been registered as marks with appropriate government agencies all over the world.

RTC is not part of the management structure of the Church. Its purpose is to safeguard the proper use of the religious marks and technology, to protect the public against unorthodox services, and to make sure that Dianetics and Scientology remain in good hands. RTC accomplishes this purpose by registering the marks and supervising the ministry of religious services under the marks.

The licensing and enforcement of religious marks ensures that they can be used only with respect to genuine Scientology religious services. This assures the general public they are receiving orthodox services under the ultimate supervision of RTC.

Another important function of RTC is to ensure that church staff maintain high standards and to bar from church employ any criminal or unsavory elements.

OTHER ORGANIZATIONS

Publications Organizations

The Church maintains two publishing companies which provide the written Scriptures to the religion worldwide and also provide introductory texts to commercial outlets as part of the Church's overall dissemination program. Bridge Publications in Los Angeles publishes Mr. Hubbard's works for the United States and Canada (and perhaps for the entire Western hemisphere in the future) and New Era Publications in Denmark publishes them for the rest of the world. New Era also has a number of subsidiary publishing arms to provide the religious works to various specific countries. The IRS has recognized both companies as tax exempt.

Church of Spiritual Technology

Church of Spiritual Technology ("CST"), a California tax exempt religious corporation, is the most unique church of Scientology. It is not part of the Church hierarchy and does not participate in its day-to-day affairs. CST was formed in 1982 to serve as the recipient of the bulk of L. Ron Hubbard's estate, including all of his valuable intellectual properties — his life's work — for the benefit of the Scientology religion.

CST's mission is to protect and ensure the survival of the religion for all future ages by preserving the religious materials of L. Ron Hubbard in their pure, unaltered form against any conceivable catastrophe in order that future generations, even wandering tribes of savages thousands of years from now, will have the Scripture to resurrect the religion.

CST accomplishes this purpose by recording the Scripture on imperishable mediums. It has a substantial and ongoing program to research and utilize the most durable, state-of-the-art methods for recording and preserving the Scripture — including etchings on stainless steel plates permanently stored in specially constructed titanium containers.

International Association of Scientologists

The International Association of Scientologists ("IAS") is a membership organization open to all Scientologists from all nations. The IAS provides support to churches of Scientology and IAS members engaged in activities which assist the expansion of Scientology and is also a unifying force which enables Scientologists to respond to and counter threats to freedom of religion in any corner of the world.

The founders of IAS included in its constitution provisions that the IAS would take no action which would subject it to the jurisdiction of any country which tolerates and/or engages in the oppression of any religion or of mankind. Thus, the IAS is constituted as an unincorporated association of individual Scientologists from around the world. It does not participate in management or church affairs and is not part of the ecclesiastical hierarchy. The IRS has recognized the IAS as tax exempt.

World Institute of Scientology Enterprises and Hubbard College of Administration

World Institute of Scientology Enterprises ("WISE") is a nonprofit, non-exempt membership organization. It is comprised of businesspeople and professionals in many fields who recognize that the principles and technology of third dynamic (group) organization and administration developed by Mr. Hubbard for use in churches of Scientology have a broad application to any group. WISE members share a common goal of improving both their own organizations and society at large through the application of Scientology administrative and ethics technologies. WISE also sponsors local Charter Committees, which assist other members to quickly and equitably settle business disputes utilizing Scientology ethics and justice principles and procedures.

Hubbard College of Administration ("HCA") was established by WISE as a tax exempt educational organization to provide instruction in the theories and application of Mr. Hubbard's administrative technology to the general public. It was formed in 1991 as a separate organization to meet the growing demand for the administrative technology. There are currently nine HCAs in the United States and abroad. HCA has a group determination letter ruling from the IRS which provides tax exempt status to subordinate HCAs in the United States.

Association for Better Living and Education

The bulk of the Church's secular social betterment programs are carried out under the supervision and

direction of a California tax exempt public benefit corporation created for this purpose, Association for Better Living and Education ("ABLE"). ABLE assists its existing social betterment groups and activities by providing managerial direction and programs, sending teams of troubleshooters to assist them with difficulties, providing technical materials and through fundraising. ABLE also encourages and supports the establishment of new social betterment groups.

The Church and its parishioners financially support ABLE and its social betterment groups. ABLE and its related organizations do not contribute to the support of CSI, RTC or any church or mission of Scientology.

Over time the technologies utilized by ABLE have developed into four general social betterment programs, each addressing a specific area of current social concern: Narconon, a drug rehabilitation program; Applied Scholastics, an educational program; Criminon, a criminal rehabilitation program; and a program for improving public morality based on a nonreligious moral code called "The Way To Happiness."

Narconon

Narconon — meaning "non-narcosis" or "no-drugs" — operates in 34 locations in various countries including the United States, Canada, Spain, Italy, Switzerland, France, Germany, Holland, Sweden, Denmark and England. A Narconon center is forming in Russia. Narconon International is a California tax exempt public benefit corporation which has a group exemption ruling from the IRS covering subordinate Narconon centers in the United States. It provides a highly effective drug-free withdrawal, detoxification and rehabilitation program utilizing Mr. Hubbard's technologies. In several countries, Narconon is officially recognized as the most effective drug rehabilitation program with almost 80% of its graduates still off drugs after two years and no instances of drug related crimes or drug dealing.

As part of its program, Narconon utilizes a secular adaptation of the religion's "Purification Rundown" which Mr. Hubbard developed when he found that drugs, chemicals and other toxins lodge in the fatty tissues of the body and can hinder one's mental and spiritual well-being and block advancement in one's auditing if they remain in place. The Purification Rundown is a tightly supervised regimen of exercise, sauna sweat-out, nutrition (including vitamins, minerals and oil) and a properly ordered schedule with sufficient rest that is used to rid the body of these hostile biochemical substances. This regimen is also effective in treating drug addiction and is called the "New Life

Detoxification Procedure" in Narconon centers.

Narconon started as a grassroots movement in the mid-1960s when a prisoner in the Arizona State Penitentiary utilized the principles expounded in one of Mr. Hubbard's books to solve his own drug problem as well as the drug problems of many of his fellow inmates. Narconon also engages in extensive public education campaigns to alert the general public, especially school children, to the dangers of drug abuse. Currently there are plans to establish a Narconon center near each of the 100 largest cities in the world.

Applied Scholastics

Applied Scholastics Inc. is a California tax exempt public benefit corporation which has a group exemption determination letter from the IRS covering subordinate schools. It has the responsibility for furthering the application of Mr. Hubbard's educational technology throughout society as a whole. This technology consists of breakthroughs on the subject of study and new principles of learning that Mr. Hubbard developed into a methodology for grasping any subject. Its effectiveness has been well documented.

The study technology has been translated into 12 different languages and is in use in hundreds of schools and by teachers and tutors in the United States, Canada, Russia, China, Pakistan, Australia, South Africa, Latin America and much of Europe. In South Africa alone, over 2 million students have been trained in this technology.

Criminon

Criminon (meaning "no crime") is a volunteer social betterment program currently operating in 203 prisons and penal institutions, primarily in the United States. It utilizes Mr. Hubbard's technologies to rehabilitate convicts, instilling a sense of self esteem and the knowledge and skills to succeed in life. The effectiveness of this program is evident in an independent study which showed only 2 percent recidivism in a control Criminon group versus the usual 80 percent recidivism amongst the general prison population.

The Way to Happiness Foundation

The Way to Happiness Foundation is a tax exempt California public benefit corporation which functions to raise funds to support the publication and distribution of *The Way to Happiness* booklet and its use in social betterment programs around the world.

The Way to Happiness is a common sense moral code written by Mr. Hubbard, which appeals to reason and which can be applied by anyone, regardless of race, creed, nationality or ethnic origins. It advises that one

live by 21 precepts, such as "Take Care of Yourself," "Set a Good Example," "Don't Do Anything Illegal" and "Be Worthy of Trust." It has a calming and civilizing influence wherever it is used. To date over 47 million copies have been distributed in 40 countries and 17 languages. It has been reprinted in several major newspapers and several law enforcement agencies are utilizing it. Thousands of schools hold student contests on the application of selected precepts. In one year alone *The Way to Happiness* received 321 major recognitions.

SOCIAL REFORM

Citizens Commission on Human Rights

Scientology is apolitical and does not advocate any particular system of government or political party or philosophy. However, the Church and its parishioners are notably active advocates in the field of human rights and are naturally opposed to those who harm the innocent and the weak or abuse their power. This is evident in the Church's militant stand on drugs and drug abuse. It is also evident in Scientology's well-known fight against brutal psychiatric practices such as lobotomies, electric shock and the use of destructive psychotropic drugs.

In 1969, in response to Mr. Hubbard's declaration that it was the Scientologist's duty "to expose and help abolish any and all physically damaging practices in the field of mental health," the Church formed the Citizens Commission on Human Rights ("CCHR"). CCHR chapters have been established in major cities in more than two dozen countries. For over 24 years, CCHRs have successfully exposed psychiatric atrocities, fraud in psychiatric hospitals, inhumane conditions in mental institutions and have been instrumental in passing legislation protecting civil rights of mental patients. CCHR is a California tax exempt public benefit corporation which has a group exemption ruling from the IRS covering subordinate CCHR chapters in the United States.

National Commission on Law Enforcement and Social Justice

National Commission on Law Enforcement and Social Justice ("NCLE") is a recently formed California public benefit tax exempt corporation that operates exclusively for the purpose of guarding against and correcting abuses resulting from corruption in law enforcement and other governmental agencies that violate the United States Constitution or the Universal Declaration of Human Rights.

CONCLUSION

ALL OF THE ACTIVITIES OF THE CHURCHES OF Scientology align with the goals of freeing man from spiritual bondage and creating a new civilization without insanity, without criminals and without war, where the able can prosper and man is free to rise to greater heights, as set forth by Mr. Hubbard during the very beginnings of the religion.

Today Scientology is the fastest growing religion on earth. In the past decade it grew from 328 to 1,125 Scientology churches, missions and groups.

The above provides a brief overview of the Scientology religion. The axioms, doctrines, tenets, rituals, practices, activities, history, ecclesiastical and corporate hierarchy of the Scientology religion are

described in detail in *WHAT IS SCIENTOLOGY?*, an 833 page encyclopedic book which serves as the definitive reference work on the religion.

WHAT IS SCIENTOLOGY? is generally made available to public officials and all government agencies free of charge upon request. Requests for this book should be directed to:

The Office of the President,

Church of Scientology International,

6331 Hollywood Boulevard, Suite 1200

Los Angeles, California 90028.

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Church of Scientology
International
6331 Hollywood Blvd.
Los Angeles, CA 90028

Person to Contact: J. Rotz
Telephone Number: (202) 622-8100
Refer Reply to: E:EO:R:2
Date: OCT 1 1993

Employer Identification Number: 59-2153303
Key District: Los Angeles
Service Center: Fresno, CA 93888
Accounting Period Ending: December 31
Foundation Status Classification: 509(a)(1) &
170(b)(1)(A)(i)
Form 990 Required: No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). Your request for a group ruling is the subject of separate correspondence.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund Raising Events. You may obtain copies of Publication 1391 from your key district office.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not

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determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make a copy of your exemption application, and supporting documents, and this exemption letter available for public inspection. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply. See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

This ruling is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Rev. Rul. 56-304 1956-2, C.B. 306.)

In this letter, we have not determined the effect on your tax-exempt status of financing your activities with the proceeds of tax-exempt bonds since you have not indicated that you intend to use such methods now or in the future.

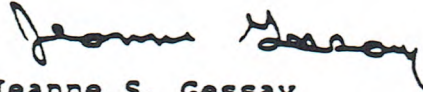
You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service. We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the

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heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,



Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch 2

DECLARATION OF LYNN R. FARNY

I, LYNN R. FARNY, do hereby declare as follows:

1. I am over 18 years of age and a resident of the State of California. The facts set forth in this declaration are of my own personal knowledge and, if called as a witness, I could and would testify competently thereto.

2. I am the corporate secretary of the Church of Scientology International ("CSI"). I have been a staff member of CSI for approximately 10 years. I am also an officer in the Legal Department of the Church of Scientology International. As a consequence of my responsibilities both as a legal officer for the Church and as corporate secretary, I have been involved with and am knowledgeable concerning the recent grant of tax exempt status to the Church of Scientology International and other Church of Scientology corporations.

3. CSI is, and has been since its incorporation in 1981, a non-profit religious corporation in good standing, organized and existing under the California Non-Profit Corporation Law. CSI is the Mother Church of the Scientology faith. It maintains its headquarters in Los Angeles, California.

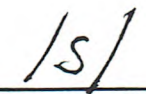
4. On October 1, 1993, after several years of inspection, the Internal Revenue Service ("IRS") granted full tax exemption to CSI. This exemption is retroactive, going back to the incorporation of the Church of Scientology International in 1981.

5. CSI licenses to Scientology churches and missions the use of the trademarks and copyrights of Scientology religious technology and enforces the correct use of the marks. In

1 recognition of its role as Mother Church and licensor of the
2 religious marks, the IRS also issued a "group exemption letter"
3 to CSI on October 1, 1993. Under the terms of this
4 authorization, CSI may designate as tax exempt those local
5 churches which it determines are in good standing with the Mother
6 Church. The Church of Scientology of Orange County is included
7 as a tax exempt organization. This grant of exemption also
8 reaches back to the founding of the local churches which, in the
9 case of the Church of Scientology of Orange County, is 1983.

10 6. The exemptions were granted only after full
11 consideration of all of the allegations made against the Churches
12 by civil litigants, including the Rows and their proposed
13 witnesses. The IRS reviewed approximately 12 linear feet of
14 material in making its determination.

15 I declare under penalty of perjury under the laws of the
16 State of California that the foregoing is true and correct.
17 Executed on this 25th day of October, 1993 at Hollywood,
18 California.

19
20 

LYNN R. FARNY



State
of
California
OFFICE OF THE SECRETARY OF STATE

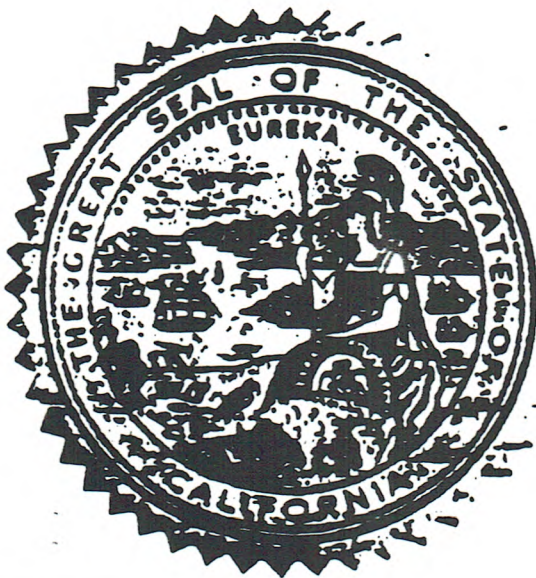
CHURCH OF SCIENTOLOGY INTERNATIONAL

I, MARCH FONG EU, Secretary of State of the State of California, hereby certify:

That the annexed transcript was prepared by and in this office from the record on file, of which it purports to be a copy, and that it is full, true and correct.

IN WITNESS WHEREOF, I execute
this certificate and affix the Great
Seal of the State of California this

MAR 14 1989



March Fong Eu

Secretary of State

JV 1 9 1981

FIRST: The name of this corporation is CHURCH OF SCIENTOLOGY INTERNATIONAL.

SECOND: This corporation is a religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes. The corporation shall present and promulgate the religion of Scientology as founded and as it may be further developed by L. Ron Hubbard to the end that any person desiring participation or participating in the religion of Scientology may derive the greatest possible good from the increased spiritual awareness of his transient and mortal soul. The corporation shall forward and enhance its external activities in the material world through application of the corporation's religious guidance and manifestation.

THIRD: The name of the initial registered agent is Chris Cobb at the address of 202 South Juanita, Apt 2-208, Los Angeles, California.

FOURTH: (a) The property of this corporation is irrevocably dedicated to religious purposes, and no part of the net income or assets of this organization shall ever inure to the benefit of any private party or individual.

(b) Upon the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation organized and operated exclusively for charitable and/or religious purposes and that has established its tax-exempt status under Section 501 (c)(3) of the Internal Revenue Code of 1954 as amended.

FIFTH: (a) This corporation is organized exclusively for religious purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1954 as amended. Notwithstanding any other provisions of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from Federal Income Tax under Section 501 (c)(3) of the Internal Revenue Code of 1954 as amended (or the corresponding provision of any future United States Internal Revenue Law) or (ii) by a corporation, contributions to which are deductible under section 170 (c)(2) of the Internal Revenue Code of 1954 as amended (or the corresponding

provision of any re United States Internal Reven.
Law).

(b) No substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for political office.

ARTICLE IV : The Articles of Incorporation and Bylaws of this corporation may be amended only upon the vote or written consent of all voting members of the corporation.

Executed this 19 day of November, 1981.

Richard Murray
Richard Murray

I hereby declare that I am the person who executed the foregoing Articles of Incorporation, which execution is my act and deed.

Richard Murray
Richard Murray

provision of any in United States Internal Reven.
Law).

(b) No substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for political office.

ART 7 : The Articles of Incorporation and Bylaws of this corporation may be amended only upon the vote or written consent of all voting members of the corporation.

Dated this 18 day of November, 1981.

Richard Murray
Richard Murray

I hereby declare that I am the person who executed the foregoing Articles of Incorporation, which execution is my act and deed.

Richard Murray
Richard Murray

PROOF OF SERVICE

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS ANGELES)

I am employed in the County of Los Angeles, State of California. I am over the age of eighteen (18) years and not a party to the within action. My business address is 6255 Sunset Boulevard, Suite 2000, Los Angeles, CA 90028.

On January 3, 1994, I served the foregoing document described as EXHIBITS IN SUPPORT OF MOTION TO STRIKE GERALD ARMSTRONG'S VERIFIED COMPLAINT FOR ABUSE OF PROCESS OR IN THE ALTERNATIVE TO STRIKE PORTIONS THEREOF on interested parties in this action,

by placing the true copies thereof in sealed envelopes as stated on the attached mailing list;

by placing the original true copies thereof in sealed envelopes addressed as follows:

FORD GREENE
HUB Law Offices
711 Sir Francis Drake Blvd.
San Anselmo, CA 94960-1949

MICHAEL WALTON
707 Fawn Drive
San Anselmo, CA 94960

BY MAIL

*I deposited such envelope in the mail at Los Angeles, California. The envelope was mailed with postage thereon fully prepaid.

As follows: I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on that same day with postage thereon fully prepaid at Los Angeles, California in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing an affidavit.

Executed on January 3, 1994 at Los Angeles, California.

**(BY PERSONAL SERVICE) I delivered such envelopes by hand to the offices of the addressees.

[]** Such envelopes were hand delivered by
Messenger Service

Executed on _____, at Los Angeles, California.

[X] (State) I declare under penalty of the laws of
the State of California that the above is true and
correct.

[] (Federal) I declare that I am employed in the
office of a member of the bar of this court at
whose direction the service was made.

Print or Type Name

Signature

* (By Mail, signature must be of person depositing
envelope in mail slot, box or bag)

** (For personal service signature must be that of
messenger)